to you), plus, there is no reason for a ten year record review to "prove-up" since we will be operating normally for the five years after the change, and finally, there is no further requirement to limit operations beyond the need for the five year review.

In regard to the Utah Public Utility Commission, please note that IPSC is not directly regulated by them since we are a wholesale provider.

As to the numbers I have provided, the last set are correct. Please use them.

If you need anything further, let me know. Please call when you have been able to read through and review this. Thanks

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CC:

Blaine Ipson